

Franchise Tax Board

NO ANALYSIS REQUIRED

Author: Polanco Analyst: Jeani Brent Bill Number: SB 2021
Related Bills: See Prior Analysis Telephone: 845-3410 Amended Date: 04/24/2000
Attorney: Patrick Kusiak Sponsor: State Controller

SUBJECT: Employer and Employee Alternative Work Schedule Credits

- ☐ ANALYSIS NOT REQUIRED of this bill -- Not within scope of responsibility of this department.
- ☐ TECHNICAL BILL -- No program or fiscal changes to existing program.
- ☐ BILL AS AMENDED NO LONGER WITHIN SCOPE of responsibility or program of the department.
- ☐ TECHNICAL AMENDMENT - No change in previously submitted analysis required. Approved position of prior analysis is _____.
- ☐ MINOR AMENDMENT - No change in previously submitted analysis required. Approved position of prior analysis is _____.
- ☐ MINOR AMENDMENT - No change in approved position of _____. See comments below.
- ☒ OTHER - See comments below.

COMMENTS:

Under the Personal Income Tax Law (PITL) and the Bank and Corporation Tax Law (B&CTL), this bill would allow a qualified taxpayer a credit of \$500 for each qualified employee placed on an alternative work schedule on or after January 1, 2001.

Under the PITL, this bill would allow each qualified employee placed on an alternative work schedule on or after January 1, 2001, a credit of \$500.

The April 24, 2000, amendments resolved the department's policy, implementation, and technical considerations by accepting the amendments suggested in the department's analysis of the bill as amended March 30, 2000. Except for the policy, implementation, and technical considerations, the department's analysis of the bill as amended March 30, 2000, still applies.

Board Position:

<input type="checkbox"/> S	<input type="checkbox"/> NA	<input type="checkbox"/> NP
<input type="checkbox"/> SA	<input type="checkbox"/> O	<input type="checkbox"/> NAR
<input type="checkbox"/> N	<input type="checkbox"/> OUA	<input checked="" type="checkbox"/> PENDING

Franchise Tax Board Staff**Date**

Jeani Brent 4/27/00